

# ***CONTROVERSIES ON INTEGRATED ACCOUNTING SYSTEM***

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## ***Abstract:***

*Integrated solution for enterprise information system is the ideal solution to optimize the flow of financial and accounting information. The effort to collect, process and disseminate information is high and time consuming. Although the idea of integration is not new, information technologies have highlighted new opportunities for integration of information. In the context of financial markets globalization and the need of financial information, the aim of this paper is to present the modality in which investors are examining relevant accounting issues for developing and implementing integrated accounting systems.*

**Keywords:** *integrated accounting system, ERP(Enterprise Resource Planning), XBRL Extensible Business Reporting Language).*

**JEL codes:** *M41 - Accounting*